

UNITED STATES GENERAL ACCOUNTING OFFICE REGIONAL OFFICE

2006 WASHINGTON BOULEVARD BUILDING
234 STATE STREET

DETROIT, MICHIGAN 48226

OCT 11,1972



Commanding Officer U.S.S. PARSONS (BBG-33) PLG-05146 PPO San Francisco

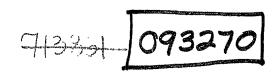
Dear Sir:

As part of our continuing roview of the Navy's financial management system, we have examined, at the Navy Finance Center, Cleveland, selected financial transactions in the accounts of the U.S.S. PARSONS for the 6 months ended December 31, 1971. We found a number of errors in pay records and travel vouchers which resulted in over- or underpayments to crew members or in improper leave balances.

The most serious problem appears to be in payroll posting and verification procedures. The \$333 payment, shown in the appendix, had not been posted to the pay record although the payroll contained signatures evidencing reverification and sight verification.

Most of the errors, including leave accounting errors, are the type which are normally attributed to disbursing effices and which can be kept at a minimum by adequate supervisory review. However, we could not pinpoint responsibility or determine the specific causes since our review was limited to examining the vouchers, pay records, and supporting documents at the finance center. Our findings are summerized in the appendix.

We are bringing these matters to your attention so that you might investigate further the causes of the errors and take action to preclude future errors. To assist you in determining the causes, we are enclosing information copies of our informal inquiries. We would



appreciate your comments on the causes and actions taken. If you need additional information, please let us know.

Sincorely yours,

C. H. MOORE

C. M. Moore Regional Manager

Inclosures -- 2 Appendix Copies of informal inquiries (14)

cc: Comptroller of the Navy
Commander, Cruiser Destroyer Force, Pacific Fleet
Director, Navy Military Pay System
Commanding Officer, Navy Regional Finance Center,
Pearl Harbor
Director, Naval Area Audit Service, San Diego
Commanding Officer, Navy Finance Center

U. S. GENERAL ACCOUNTING OFFICE DETROIT REGIONAL OFFICE

JULY 1 THROUGH DECEMBER 31, 1971

EXTENT OF BRRORS

TYPE OF RECORD	TOTAL	Number Reviewed	NUMBER RORRE		CORDS umber	WITH BEROES		
a de la company	A L. I ALA	This V A Lo W Ap All		ial 14	resident	E G I W CI I W		
Military pay records	295	148	16		15	10		
Military travel vouchers	143	96	23		18	19		
SUMMARY OF ERRORS								
TYPH OF ERROR		al and a second	JHEER	OVERPAYN	EUI	UNDERPAYMENT		
MILITARY TRAVEL VOUCHERS								
Per Diem								
Not paid while between static Wrong rate Exceeded const Not entitled - travel	ons ructive	travel	6 3 1	1	.40	\$ 55.58 61.67		
Miloage								
Incorrect distance			9	34	. 38	39.54		
Dependent's Travel Allowance								
Unauthorized miscellaneous expenses			1	30	.30			
Other								
Unauthorized m between lodgi temperary dut	ng and	on	**************************************	and the		ቀጣው ተ ናቀት ነ ማቶች የ- ሚኒስ ቀድ ተላቀው		

23

\$ 726.79

\$156.79

Subtotal

TYPE OF ERROR	HUMBUR	OVERPAYMENT	UNDERPAYMENT	
MILITARY PAY RECORDS				
Computations/extensions	***	\$ 261.59	\$ 4.83	
Temporary lodging allowance wrong rate	2	2.88	13.50	
Excess leave - wrong number of days	****		46.22	
Leave rations not properly credited	Sanda A	1.52		
Payroll - payment not posted		333.00	definitional language and whose model species.	
Subtotal	to Silver Care	\$ 598.99	\$ 64.55	
Total monetary errors	3.5	\$1,325.78	\$ 221.34	
	MUMBER	OVERSTATED	UNDERSTATED	
Leave Accounting				
Credited incorrectly	4	4 days	17 days	
Incorrect computation - delay on route	*** ****		1 day	
Balance computed incorrectly		day variety, hims compared by confe	5 days	
Total leave errors		4 ARYS STREET, COLUMN ASSOCIATION OF A PRINCE PRINCE ASSOCIATION OF THE PRINCE	23 days	
Total all errors				